

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>          MANNING          </u> , IOWA DUE: December 1, 2013		16201401000000 City of Manning 717 3rd Street Manning, IA 51455  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		508,077		508,077	503,089
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		508,077		508,077	503,089
Delinquent property taxes		0		0	0
TIF revenues		78,334		78,334	170,750
Other city taxes		217,453	0	217,453	230,000
Licenses and permits		46,583	0	46,583	35,575
Use of money and property		110,195	252,367	362,562	112,950
Intergovernmental		764,154	0	764,154	1,120,109
Charges for fees and service		99,428	4,688,814	4,788,242	6,152,500
Special assessments		223	0	223	0
Miscellaneous		110,682	159,748	270,430	281,373
Other financing sources		412,763	0	412,763	501,763
Total revenues and other sources		2,347,892	5,100,929	7,448,821	9,108,109
Expenditures and Other Financing Uses					
Public safety		581,460	0	581,460	596,429
Public works		213,798	0	213,798	526,100
Health and social services		0	0	0	0
Culture and recreation		241,428	0	241,428	292,044
Community and economic development		134,949	0	134,949	727,850
General government		263,302	0	263,302	295,615
Debt service		212,356	0	212,356	246,616
Capital projects		0	0	0	215,000
Total governmental activities expenditures		1,647,293	0	1,647,293	2,899,654
Business type activities		0	4,786,491	4,786,491	7,013,695
Total ALL expenditures		1,647,293	4,786,491	6,433,784	9,913,349
Other financing uses, including transfers out		342,947	69,816	412,763	441,763
Total ALL expenditures/And other financing uses		1,990,240	4,856,307	6,846,547	10,355,112
Excess revenues and other sources over (Under) Expenditures/And other financing uses		357,652	244,622	602,274	-1,247,003
Beginning fund balance July 1, 2012		762,206	9,161,994	9,924,200	9,980,642
Ending fund balance June 30, 2013		1,119,858	9,406,616	10,526,474	8,733,639
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 396,117	Other long-term debt		\$ 0
Revenue debt		\$ 5,618,234	Short-term debt		\$ 0
TIF Revenue debt		\$ 105,000			
			General obligation debt limit		\$ 2,590,771
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			10/3/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Dawn Rohe		—————>	712	655-2176	
Signature of Mayor or other City official (Name and Title) Harvey Dales, Mayor				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	260,887	178,746		68,444			508,077			508,077	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	260,887	178,746		68,444	0	0	508,077		T01	508,077	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	260,887	178,746		68,444	0	0	508,077			508,077	6
7	<b>TIF revenues</b>			78,334				78,334		T01	78,334	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		217,453					217,453		T09	217,453	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	217,453	0	0	0	0	217,453	0		217,453	15
16	<b>Section B - LICENSES AND PERMITS</b>	46,583						46,583		T29	46,583	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	3,398	570					3,968	77,993	U20	81,961	18
19	Rents and royalties	43,834						43,834	173,423	U40	217,257	19
20	Other miscellaneous use of money and property	427	61,966					62,393	951	U20	63,344	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	47,659	62,536	0	0	0	0	110,195	252,367		362,562	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	6,489	264,100					270,589		B89	270,589	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	6,489	264,100	0	0	0	0	270,589	0		270,589	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		143,649					143,649		C46	143,649	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	1,825						1,825		C89	1,825	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	1,825	143,649	0	0	0	0	145,474	0		145,474	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	10,609						10,609		D89	10,609	64
65	Township contributions		27,916					27,916		D89	27,916	65
66	Fire/EMT service	16,800						16,800		D89	16,800	66
67	Local Bequests, Donations, Fundraisers	269,255						269,255		D89	269,255	67
68	Local Payment in Lieu of Taxes	23,511						23,511			23,511	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	320,175	27,916	0	0	0	0	348,091	0		348,091	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	328,489	435,665	0	0	0	0	764,154	0		764,154	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	242,713	A91	242,713	73
74	Sewer							0	314,211	A8Ø	314,211	74
75	Electric							0	2,652,749	A92	2,652,749	75
76	Gas							0	900,264	A93	900,264	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	107,639	A81	107,639	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0	102,587	T15	102,587	83
84	Internet							0	167,477	A03	167,477	84
85	Telephone							0	201,174	A03	201,174	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	174						174		A89	174	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	8,575					350	8,925		A03	8,925	98
99	Library charges	631						631		A89	631	99
100	Park, recreation, and cultural charges	87,269						87,269		A61	87,269	100
101	Animal control charges	2,429						2,429		A89	2,429	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	99,078	0	0	0	0	350	99,428	4,688,814		4,788,242	104
105												105
106	Section F - SPECIAL ASSESSMENTS	223						223		U01	223	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,560	50,000					51,560		U99	51,560	108
109	Deposits and sales/fuel tax refunds							0	4,700	U99	4,700	109
110	Sale of property and merchandise	33,268	12,127					45,395	5,200	U11	50,595	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance Reimbursements	7,999	3,040					11,039			11,039	114
115	Dividends/Refunds		2,688					2,688	149,848		152,536	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	42,827	67,855	0	0	0	0	110,682	159,748		270,430	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MANNING					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	825,746	962,255	78,334	68,444	0	350	1,935,129	5,100,929		7,036,058	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	96,407	66,620		83,296	110,000		356,323			356,323	127
128	<i>Internal TIF loans and transfers in</i>				56,440			56,440			56,440	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	96,407	66,620	0	139,736	110,000	0	412,763	0		412,763	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	922,153	1,028,875	78,334	208,180	110,000	350	2,347,892	5,100,929		7,448,821	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	179,597	464,582	10,261	41,075	0	66,691	762,206	9,161,994		9,924,200	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	1,101,750	1,493,457	88,595	249,255	110,000	67,041	3,110,098	14,262,923		17,373,021	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	163,387						163,387		E62	163,387	2
3	Purchase of land and equipment	16,309	22,740					39,049		G62	39,049	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	25,017						25,017		E24	25,017	13
14	Purchase of land and equipment	2,652	308,935					311,587		G24	311,587	14
15	Construction					19,062		19,062		F24	19,062	15
16	Ambulance — Current operation	22,698						22,698		E32	22,698	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	660						660		E32	660	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	230,723	331,675	0	0	19,062	0	581,460			581,460	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation							0		E44	0	42
43	Purchase of land and equipment		11,677					11,677		G44	11,677	43
44	Construction		47,653	13,751				61,404		F44	61,404	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		22,092					22,092		E44	22,092	48
49	Traffic control safety — Current operation		3,973					3,973		E44	3,973	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,207					1,207		E44	1,207	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		113,445					113,445		E89	113,445	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	0	200,047	13,751	0	0	0	213,798			213,798	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MANNING					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	45,730						45,730		E52	45,730	122
123	Purchase of land and equipment		1,525					1,525		G52	1,525	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	24,055						24,055		E61	24,055	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	136,992						136,992		E61	136,992	130
131	Purchase of land and equipment	27,642						27,642		G61	27,642	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,484						5,484		E03	5,484	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	239,903	1,525	0	0	0	0	241,428			241,428	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		54,380					54,380		E89	54,380	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		50,569					50,569		E50	50,569	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		30,000					30,000		E89	30,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	134,949	0	0	0	0	134,949			134,949	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,586						6,586		E29	6,586	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	72,778						72,778		E23	72,778	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	150						150		E25	150	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	21,443						21,443		E31	21,443	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		44,778					44,778		E89	44,778	171
172	Other general government — Current operation		117,567					117,567		E89	117,567	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	100,957	162,345	0	0	0	0	263,302			263,302	176
177	<b>Section G — DEBT SERVICE</b>				212,356			212,356			212,356	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	212,356	0	0	212,356			212,356	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	571,583	830,541	13,751	212,356	19,062	0	1,647,293			1,647,293	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								209,589	E91	209,589	198
199	Purchase of land and equipment								9,801	G91	9,801	199
200	Construction								47,992	F91	47,992	200
201	Sewer and sewage disposal — Current operation								163,310	E80	163,310	201
202	Purchase of land and equipment								41,966	G80	41,966	202
203	Construction									F80	0	203
204	Electric — Current operation								2,809,932	E92	2,809,932	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								885,554	E93	885,554	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								86,589	E81	86,589	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								438,650	E03	438,650	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MANNING					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								93,108		93,108	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								4,786,491		4,786,491	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	571,583	830,541	13,751	212,356	19,062	0	1,647,293	4,786,491		6,433,784	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	75,100	211,407					286,507	69,816		356,323	255
256	Internal TIF loans/repayments and transfers out			56,440				56,440			56,440	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	75,100	211,407	56,440	0	0	0	342,947	69,816		412,763	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	646,683	1,041,948	70,191	212,356	19,062	0	1,990,240	4,856,307		6,846,547	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0					67,041	67,041			67,041	263
264	<b>Restricted</b>	2,298	376,460	18,404	36,899			434,061			434,061	264
265	<b>Committed</b>					90,938		90,938			90,938	265
266	<b>Assigned</b>	130,720	75,049					205,769			205,769	266
267	<b>Unassigned</b>	322,049						322,049			322,049	267
268	<b>Total Governmental</b>	455,067	451,509	18,404	36,899	90,938	67,041	1,119,858			1,119,858	268
269	<b>Proprietary</b>								9,406,616		9,406,616	269
270	<b>Total ending fund balance June 30, 2013</b>	455,067	451,509	18,404	36,899	90,938	67,041	1,119,858	9,406,616		10,526,474	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,101,750	1,493,457	88,595	249,255	110,000	67,041	3,110,098	14,262,923		17,373,021	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MANNING

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	966,405	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 198,084	29U \$	39U \$ 34,136	49U \$ 44,714	49U \$	49U \$ 119,234	49U \$	I91 \$ 2,525
2. Sewer utility	19U 784,850	29U	39U 61,136	49U 44,714	49U	49U 679,000	49U	I89 23,607
3. Electric utility	19U 4,220,000	29U	39U 170,000	49U	49U	49U 4,050,000		I92 142,301
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Pub Wks/Ent St Center Street	19U 275,000	29U	39U 90,000	49U 80,000	49U 105,000	49U	49U	I89 11,420
10. Fire Truck	19U 41,900	29U	39U 41,900	49U 0	49U	49U	49U	I89 843
11. Madison St.	19U 67,500	29U	39U 15,000	49U 52,500	49U	49U	49U	I89 0
12. MMCTSU	19U 210,000	29U	39U 35,811	49U 174,189	49U	49U	49U	I89 3,587
13.	19U 795,000	29U	39U 25,000	49U	49U	49U 770,000	49U	I89 18,144
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	6,592,334	0	472,983	396,117	105,000	5,618,234	0	202,427

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	51,815,420	x .05 = \$	2,590,771

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61	
	\$	404,153	\$	60,593	10,061,728	10,526,474
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

Page 13